

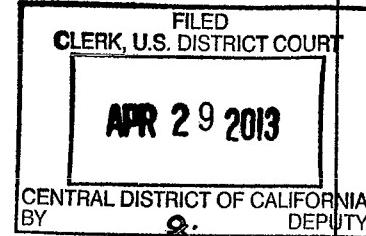
1 Name: Denise Elizabeth

2 Address: 90622 S. Broadway #5
Redondo Beach, California

3 Phone: _____

4 Fax: _____

5 In Pro Per



UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA

Denise Elizabeth,

CASE NUMBER:

Plaintiff

CV12-7719-CAS (VBKx)

*
Timothy Franz Geithner,
et al.,

NOTICE

Defendant(s).

Notice CP 21A

Notice CP 21E

Notice CP 49



Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0010

Notice	CP21A
Tax Year	2009
Notice date	April 8, 2013
Social Security number	[REDACTED]
To contact us	1-800-829-0922
Page 1 of 4	17H

050438.170741.0241.004 1 AV 0.360 701

DENISE S LAM

0438

Changes to your 2009 Form 1040A

Amount due: \$2,359.68

Based on the information you provided, we changed your 2009 Form 1040A to correct your:

- Making Work Pay and Government Retiree Credits.

As a result, you owe \$2,359.68.

Billing Summary

Account balance before this change	\$ 2,565.56
Increase in credit	-400.00
Increase in failure-to-pay penalty	136.25
Increase in interest	57.87
Amount due by April 29, 2013	\$2,359.68

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of \$2,359.68 by April 29, 2013 to avoid additional penalty and interest charges.

Continued on back...



DENISE S LAM

Notice	CP21A
Notice date	April 8, 2013
Social Security number	[REDACTED]

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (602-58-1776), the tax year (2009), and the form number (1040A) on your payment and any correspondence.

Amount due by April 29, 2013

\$2,359.68

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0010

[REDACTED]

602581776 ON LAMO 30 0 200912 670 00000235968

(2)

Notice	CP21A
Tax Year	2009
Notice date	April 8, 2013
Social Security number	[REDACTED]

Page 3 of 4 17H

What you need to do immediately —
continued

If you agree with the changes we made — **continued**

- If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit www.irs.gov and search for keyword "tax payment options" for more information about:
 - Installment and payment agreements—download required forms or save time and money by applying online if you qualify
 - Automatic deductions from your bank account
 - Payroll deductions
 - Credit card payments

Or, call us at 1-800-829-0922 to discuss your options.

What you need to do immediately —
continued

If you don't agree with the changes

- Call 1-800-829-0922 to review your account. You can also contact us by mail. Fill out the Contact information section, detach, and send it to us with any correspondence or documentation.
- If we don't hear from you, we'll assume you agree with the information in this notice.

If you've already paid your balance in full within the past 14 days or made payment arrangements, please disregard this notice.

If we don't hear from you

- If you don't pay \$2,359.68 by April 29, 2013, interest will increase, and additional penalties may apply.



DENISE S. LAM

Notice	CP21A
Notice date	April 8, 2013
Social Security number	[REDACTED]



Contact information

If your address has changed, please call 1-800-829-0922 or visit www.irs.gov.

Please check here if you've included any correspondence. Write your Social Security number (602-58-1776), the tax year (2009), and the form number (1040A) on any correspondence.

Primary phone	Best time to call	Secondary phone	Best time to call
---------------	-------------------	-----------------	-------------------

a.m.
 p.m.

a.m.
 p.m.

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0010



602581776 ON LAMO 30 0 200912

(3)

Notice	CP21A
Tax Year	2009
Notice date	April 8, 2013
Social Security number	[REDACTED]
Page 3 of 4	17H

Penalties

We are required by law to charge any applicable penalties.

Failure-to-pay

Description	Amount
Total failure-to-pay	\$136.25

When you pay your taxes after the due date, we charge a penalty of 0.5% of the unpaid amount due per month, up to 25% of the amount due. We count part of a month as a full month. (Internal Revenue Code section 6651)

Removal or reduction of penalties

We understand that circumstances - such as economic hardship, a family member's death, or loss of financial records due to natural disaster - may make it difficult for you to meet your taxpayer responsibility in a timely manner.

If you would like us to consider removing or reducing any of your penalty charges, please do the following:

- Identify which penalty charges you would like us to reconsider (e.g., 2005 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.
- Sign your statement, and mail it to us.

We will review your statement and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

Removal of penalties due to erroneous written advice from the IRS

If you were penalized based on written advice from the IRS, we will remove the penalty if you meet the following criteria:

- If you asked the IRS for written advice on a specific issue.
- You gave us complete and accurate information.
- You received written advice from us.
- You relied on our written advice and were penalized based on that advice.

To request removal of penalties based on erroneous written advice from us, submit a completed Claim for Refund and Request for Abatement (Form 843) to the IRS service center where you filed your tax return. For a copy of the form or to find your IRS service center, go to www.irs.gov or call 1-800-829-0922.

Interest charges

We are required by law to charge interest on unpaid tax from the date the tax return was due to the date the tax is paid in full. The interest is charged as long as there is an unpaid amount due, including penalties, if applicable. (Internal Revenue Code section 6601)

Period	Days	Interest rate	Interest factor	Amount due	Interest charge
04/15/2010 – 06/30/2010	76	4.0%	0.008363088	\$1,426.00	\$11.93
06/30/2010 – 10/15/2010	107	4.0%	0.011794397	1,437.93	16.96
10/15/2010 – 12/31/2010	77	4.0%	0.008473593	1,865.74	15.81
12/31/2010 – 03/31/2011	90	3.0%	0.007424381	1,881.55	13.97
03/31/2011 – 09/30/2011	183	4.0%	0.020256122	1,895.52	38.40
09/30/2011 – 12/26/2011	87	3.0%	0.007176016	1,933.92	13.88
12/26/2011 – 12/31/2011	5	3.0%	0.000411026	2,139.53	0.88
12/31/2011 – 06/30/2012	182	3.0%	0.015029241	2,140.41	32.17
06/30/2012 – 12/31/2012	184	3.0%	0.015195647	2,172.58	33.01
12/31/2012 – 04/08/2013	98	3.0%	0.008086988	2,205.59	17.84

Continued on back...

(4)

Notice	CP21A
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Notice date	April 8, 2013
Social Security number	[REDACTED]
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Interest charges — continued**Total interest****\$194.85**

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due.

Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.

Additional information

- Visit www.irs.gov/cp21a
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

We're required to send a copy of this notice to both you and your spouse. Each copy contains the information you are authorized to receive. Please note: Only pay the amount due once.

Rebuked
You may qualify for innocent spouse relief. You can check to see if you qualify by either:

- Answering the interactive questions on our website at www.irs.gov, or
- Reviewing Publication 971, Innocent Spouse Relief. You can get this publication at the IRS website, your local IRS office, or by calling 1-800-TAX-FORM (1-800-829-3676).

Carey
If you need assistance, please don't hesitate to contact us.



Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0010

245858.173229.1061.017 1 AT 0.384 373

Notice	CP21E
Tax Year	2009
Notice date	April 15, 2013
Social Security number	[REDACTED]
To contact us	1-800-829-0922
Page 1 of 2	17H

DENISE S LAM
[REDACTED]

245858

Changes to your 2009 Form 1040A

Refund due: \$38.00

As a result of your recent audit, we changed your 2009 Form 1040A. Please see your copy of the audit report for a detailed explanation of the changes.

As a result, you are due a refund of \$38.00.

Summary

Account balance before this change	\$ 2,165.56
Increase in tax	3,987.00
Increase in credit for tax withheld	-5,451.00
Decrease in failure-to-file penalty	-410.85
Decrease in failure-to-pay penalty	-191.73
Decrease in interest	-136.98
Refund due	\$38.00

What you need to do

If you agree with the changes we made

- If you haven't already received a refund for \$38.00, you should receive it within 2-3 weeks as long as you don't owe other tax or debt we're required to collect.

Continued on back...



DENISE S LAM
[REDACTED]

Notice	CP21E
Notice date	April 15, 2013
Social Security number	[REDACTED]

If your address has changed, please call 1-800-829-0922 or visit www.irs.gov.

- Please check here if you've included any correspondence. Write your Social Security number (602-58-1776), the tax year (2009), and the form number (1040A) on any correspondence.

a.m.
 p.m.

a.m.
 p.m.

Primary phone

Best time to call

Secondary phone

Best time to call

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0010

[REDACTED]

602581776 ON LAMO 30 0 200912

(b)

Notice	CP21E
Tax Year	2009
Notice date	April 15, 2013
Social Security number	[REDACTED]
Page 2 of 2	17H

What you need to do — continued**If you don't agree with the changes**

- Call 1-800-829-0922 to review your account. You can also contact us by mail. Fill out the Contact information section, detach, and send it to us with any correspondence or documentation.
- If we don't hear from you, we'll assume you agree with the information in this notice.

Additional information

- Visit www.irs.gov/cp21e
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

We're required to send a copy of this notice to both you and your spouse. Each copy contains the information you are authorized to receive. Please note: Only one refund will be issued.

If you need assistance, please don't hesitate to contact us.

*I refuse to file my taxes
I am not liable
Carrie*

(7)



Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0025

245874.173229.1061.017 1 AT 0.384 469

Notice	CP49
Tax Year	2009
Notice date	April 15, 2013
Social Security number	[REDACTED]
To contact us	1-800-829-0922
Page 1 of 2	17H

DENISE S LAM
[REDACTED]

245874

Your 2009 Form 1040A overpayment was applied to tax you owe

We applied \$38.00 of your 2009 (Form 1040A) overpayment to the amount you owe for 2007.

Summary	
Overpayment for 2009	\$38.00
Amount applied to tax owed for 2007	38.00

*overpaid for 2009
taxes for 2007*

Continued on back...



DENISE S LAM
[REDACTED]

Notice	CP49
Notice date	April 15, 2013
Social Security number	[REDACTED]



Contact information

- If your address has changed, please call 1-800-829-0922 or visit www.irs.gov.
- Please check here if you've included any correspondence. Write your Social Security number (602-58-1776), the tax year (2007), and the form number (1040A) on any correspondence.
- | | | | |
|--|--|-----------------|-------------------|
| <input type="checkbox"/> a.m.
<input type="checkbox"/> p.m. | <input type="checkbox"/> a.m.
<input type="checkbox"/> p.m. | | |
| Primary phone | Best time to call | Secondary phone | Best time to call |

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0025



602581776 ON LAMO 30 0 200712

(8)

Notice	CP49
Tax Year	2009
Notice date	April 15, 2013
Social Security number	██████████
Page 2 of 2	17H

What you need to do

You don't need to do anything.

Protection from your spouse's debt

When you file a joint tax return, the law may protect you from having to pay for liabilities for which your spouse (or former spouse) is responsible. For example, if some or all of your overpayment from a joint return has been (or will be) applied to pay your spouse's past-due income taxes and other debt (child support, spousal support, student loans), you may be entitled to relief as an injured spouse. If you're eligible, this could change the amount of tax you owe, or you may be entitled to a refund for your share of an overpayment that's been applied to your spouse's debt. For more information, or to submit a claim, go to www.irs.gov and download the Injured Spouse Allocation (Form 8379) or call 1-800-829-3676 to request a copy.

Note: You must submit a claim no later than two years from the date of our first attempt to collect the outstanding debt.

Additional information

To learn more about this notice, visit www.irs.gov/cp49.

For tax form, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

- Keep this notice for your records.

We're required to send a copy of this notice to both you and your spouse. Each copy contains the information you're authorized to receive.

If you need assistance, please don't hesitate to contact us.



Department of the Treasury
Internal Revenue Service

Publication 1

(Rev. September 2012)

Catalog Number 64731W

www.irs.gov

Your Rights as a Taxpayer

The first part of this publication explains some of your most important rights as a taxpayer. The second part explains the examination, appeal, collection, and refund processes. This publication is also available in Spanish.

Declaration of Taxpayer Rights

I. Protection of Your Rights

IRS employees will explain and protect your rights as a taxpayer throughout your contact with us.

V. Payment of Only the Correct Amount of Tax

You are responsible for paying only the correct amount of tax due under the law—no more, no less. If you cannot pay all of your tax when it is due, you may be able to make monthly installment payments.

II. Privacy and Confidentiality

The IRS will not disclose to anyone the information you give us, except as authorized by law. You have the right to know why we are asking you for information, how we will use it, and what happens if you do not provide requested information.

VI. Help With Unresolved Tax Problems

The Taxpayer Advocate Service can help you if you have tried unsuccessfully to resolve a problem with the IRS. Your local Taxpayer Advocate can offer you special help if you have a significant hardship as a result of a tax problem. For more information, call toll free 1-877-777-4778 (1-800-829-4059 for TTY/TDD) or write to the Taxpayer Advocate at the IRS office that last contacted you.

III. Professional and Courteous Service

If you believe that an IRS employee has not treated you in a professional, fair, and courteous manner, you should tell that employee's supervisor. If the supervisor's response is not satisfactory, you should write to the IRS director for your area or the center where you file your return.

VII. Appeals and Judicial Review

If you disagree with us about the amount of your tax liability or certain collection actions, you have the right to ask the Appeals Office to review your case. You may also ask a court to review your case.

IV. Representation

You may either represent yourself or, with proper written authorization, have someone else represent you in your place. Your representative must be a person allowed to practice before the IRS, such as an attorney, certified public accountant, or enrolled agent. If you are in an interview and ask to consult such a person, then we must stop and reschedule the interview in most cases.

You can have someone accompany you at an interview. You may make sound recordings of any meetings with our examination, appeal, or collection personnel, provided you tell us in writing 10 days before the meeting.

VIII. Relief From Certain Penalties and Interest

The IRS will waive penalties when allowed by law if you can show you acted reasonably and in good faith or relied on the incorrect advice of an IRS employee. We will waive interest that is the result of certain errors or delays caused by an IRS employee.

THE IRS MISSION

PROVIDE AMERICA'S TAXPAYERS TOP QUALITY SERVICE BY HELPING THEM UNDERSTAND AND MEET THEIR TAX RESPONSIBILITIES AND BY APPLYING THE TAX LAW WITH INTEGRITY AND FAIRNESS TO ALL.

spouse relief, see Publication 971, Innocent Spouse Relief, and Form 8857.

Potential Third Party Contacts

Generally, the IRS will deal directly with you or your duly authorized representative.

However, we sometimes must contact other persons if we need information that you have been unable to provide, or to verify information we have received. If we do contact other persons, such as a neighbor, bank, employer, or employees, we will generally need to tell them limited information, such as your name. The law prohibits us from disclosing any more information than is necessary to obtain or verify the information we are seeking. Our need to contact other persons may continue as long as there is activity in your case. If we do contact other persons, you have a right to request a list of those contacted.

Refunds

You may file a claim for refund if you think you paid too much tax. You must generally file the claim within 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later. The law generally provides for interest on your refund if it is not paid within 45 days of the date you filed your return or claim for refund. Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, has more information on refunds.

If you were due a refund but you did not file a return, you generally must file your return within 3 years from the date the return was due (including extensions) to get that refund.

Tax Information

The IRS provides the following sources for forms, publications, and additional information:

- **Tax Questions:** 1-800-829-1040 (1-800-829-4059 for TTY/TDD)
- **Forms and Publications:** 1-800-829-3676 (1-800-829-4059 for TTY/TDD)
- **Internet:** www.irs.gov
- **Small Business Ombudsman:** A small business entity can participate in the regulatory process and comment on enforcement actions of IRS by calling 1-888-REG-FAIR.
- **Treasury Inspector General for Tax Administration:** You can confidentially report misconduct, waste, fraud, or abuse by an IRS employee by calling 1-800-366-4484 (1-800-877-8339 for TTY/TDD). You can remain anonymous.

Examinations, Appeals, Collections, and Refunds

Examinations (Audits)

We accept most taxpayers' returns as filed. If we inquire about your return or select it for examination, it does not suggest that you are dishonest. The inquiry or examination may or may not result in more tax. We may close your case without change, or you may receive a refund.

The process of selecting a return for examination usually begins in one of two ways. First, we use computer programs to identify returns that may have incorrect amounts. These programs may be based on information returns, such as Forms 1099 and W-2, on studies of past examinations, or on certain issues identified by compliance projects. Second, we use information from outside sources that indicates that a return may have incorrect amounts. These sources may include newspapers, public records, and individuals. If we determine that the information is accurate and reliable, we may use it to select a return for examination.

Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, explains the rules and procedures that we follow in examinations. The following sections give an overview of how we conduct examinations.

By Mail

We handle many examinations and inquiries by mail. We will send you a letter with either a request for more information or a reason why we believe a change to your return may be needed. You can respond by mail or you can request a personal interview with an examiner. If you mail us the requested information or provide an explanation, we may or may not agree with you, and we will explain the reasons for any changes. Please do not hesitate to write to us about anything you do not understand.

By Interview

If we notify you that we will conduct your examination through a personal interview, or you request such an interview, you have the right to ask that the examination take place at a reasonable time and place that is convenient for both you and the IRS. If our examiner proposes any changes to your return, he or she will explain the reasons for the changes. If you do not agree with these changes, you can meet with the examiner's supervisor.

Repeat Examinations

If we examined your return for the same items in either of the 2 previous years and proposed no change to your tax liability, please contact us as soon as possible so

we can see if we should discontinue the examination.

Appeals

If you do not agree with the examiner's proposed changes, you can appeal them to the Appeals Office of IRS. Most differences can be settled without expensive and time-consuming court trials. Your appeal rights are explained in detail in both Publication 5, Your Appeal Rights and How To Prepare a Protest If You Don't Agree, and Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund.

If you do not wish to use the Appeals Office or disagree with its findings, you may be able to take your case to the U.S. Tax Court, U.S. Court of Federal Claims, or the U.S. District Court where you live. If you take your case to court, the IRS will have the burden of proving certain facts if you kept adequate records to show your tax liability, cooperated with the IRS, and meet certain other conditions. If the court agrees with you on most issues in your case, it awards that our position was largely unjust, you may be able to recover some of your administrative and litigation costs. You will not be eligible to recover those costs unless you tried to resolve your case administratively, including going through the appeals system, and you pay us the information necessary to resolve the case.

Collections

Publication 594, The IRS Collection Process, explains your rights and responsibilities regarding payment of federal taxes. It describes:

- What to do when you owe taxes. It describes what to do if you get a tax bill and what to do if you think your bill is wrong. It also covers making installment payments, delaying collection action, and submitting an offer in compromise.
- IRS collection actions. It covers liens, releasing a lien, levies, releasing a levy, seizures and sales, and release of property.

Your collection appeal rights are explained in detail in Publication 1660, Collection Appeal Rights.

Innocent Spouse Relief

Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, if you qualify for innocent spouse relief, you may be relieved of part or all of the joint liability. To request relief, you must file Form 8857, Request for Innocent Spouse Relief. For more information on innocent



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